

COUNTY OF WILSON, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors

For the Year Ended December 31, 2014

County of Wilson, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2014

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Wilson County  
Fredonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Fredonia, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Wilson County, Fredonia, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County, Fredonia, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Fredonia, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated December 2, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Wilson County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

December 2, 2015

Wilson County, Kansas  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,237,757	3,528,499	3,838,310	927,946	121,407	1,049,353
Special Purpose:						
Ambulance	21,973	253,366	253,800	21,539		21,539
Appraiser's Cost	68,591	228,850	259,199	38,242	5,581	43,823
Conservation District	1,936	22,246	22,500	1,682		1,682
Direct Election	4,441	51,121	46,687	8,875	169	9,044
Economic Development	33,616	6	3,811	29,811		29,811
Extension Council	6,093	65,938	66,500	5,531		5,531
Health	38,396	425,978	427,500	36,874	8,663	45,537
Historical Society	508	4,953	5,000	461		461
Hospital Maintenance	10,260	107,154	108,000	9,414		9,414
Mental Health	3,863	42,109	42,500	3,472		3,472
Intellectual Disability	1,935	22,246	22,500	1,681		1,681
Noxious Weed	3,794	28,988	23,593	9,189		9,189
Road and Bridge	317,400	1,799,726	1,725,240	391,886	69,983	461,869
Rural Fire District No. 1	1	74,264	73,155	1,110		1,110
Service Program for the Elderly	6,037	62,688	63,200	5,525		5,525
Special Alcohol Program		9,316	9,316			
Special Bridge	268,663	257	48,634	220,286		220,286
Special Liability	40,076	1	29,523	10,554		10,554
Special Park and Recreation		2,518	2,518			
Tourism and Convention Promotion	2,997	314		3,311		3,311
Special Equipment Reserve	43,050	17,920	29,130	31,840		31,840
Special Noxious Weed	55,533	5,000		60,533		60,533
Special Highway	552,153		531,619	20,534		20,534
Special Machinery	34,497	370,013	251,044	153,466	15,000	168,466
Emergency Telephone Service	55,059	53,913	64,995	43,977		43,977
Trusts:						
Motor Vehicle Operating	7,434	160,891	121,098	47,227	1,765	48,992
Prosecuting Attorney Training	13,231	3,728	1,620	15,339		15,339
Special Law Enforcement Trust	2,588	755	2,026	1,317		1,317
Register of Deeds Technology	24,830	10,317	16,133	19,014		19,014
Sheriff's Equipment Reserve		6,362		6,362		6,362
Special Permit Fees	230,195		164,234	65,961		65,961
Sheriff's Special Donations	29,469	27,457	52,894	4,032		4,032
Community Corrections Grant	21,520	446,623	388,233	79,910	10,764	90,674
Registered Offenders Fees	4,353	3,002	31	7,324		7,324
Bioterrorism Grant	3,791		1,227	2,564		2,564
SLVC Grant		16,888	15,664	1,224		1,224
Federal Aid - Health	466	3,000		3,466		3,466
Flex-Savings	53,952	12,671	44,640	21,983		21,983

The notes to the financial statements are an integral part of this statement.

Wilson County, Kansas  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Community Development Block Grant	1,086			1,086		1,086
FEMA Grant	8,093	69,854	77,947			
Emergency Preparedness Grant	1,131		1,131			
Juvenile Justice Authority	29,368	361,700	350,794	40,274	8,318	48,592
Diversions Fees	11,949	15,625	12,259	15,315		15,315
Rural Opportunity Zone		1,500	1,500			
KDHE - BWM Site Cleanup Grant	4,625			4,625		4,625
Total Primary Government (1)	<u>3,256,710</u>	<u>8,317,757</u>	<u>9,199,705</u>	<u>2,374,762</u>	<u>241,650</u>	<u>2,616,412</u>

Composition of Cash:	
Cash and Cash Items on Hand	1,074
Community National Bank, Neodesha, Ks	993,673
First Federal Savings & Loan, Neodesha, Ks	237,295
First National Bank of Fredonia, Fredonia, Ks	5,935,891
First Neodesha Bank, Neodesha, Ks	1,895,428
State Bank of Kansas, Fredonia, Ks	138,517
Less: Agency Funds	( 6,585,467)
Adjustment for Rounding	1
Total Primary Government (1)	<u>2,616,412</u>

(1) Excluding Agency Funds



**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The County of Wilson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Wilson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

**Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during 2014.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2014

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund  
Special Machinery Fund  
Special Highway Fund  
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2014

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

Deposits were under-secured at the First National Bank in the amount of \$2,408,020.

**Note 3      Detail Notes on All Funds and Account Groups**

**A.      Assets:**

Deposits and Investments

The County held no investments As of December 31, 2014.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2014, the carrying amount of the County's deposits was \$9,075,364 and the bank balance was \$9,514,353. Of the bank balance, \$1,141,090 was secured by federal depository insurance and of the remaining balance, \$5,965,244 was collateralized with securities held by the pledging financial institution's agents in the County's name and \$2,408,019 was unsecured.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

**B. Liabilities:**

**Defined Benefit Pension Plan**

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the municipality's proportionate share of the net pension liability is \$13,542,491 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**General Long-Term Debt**

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Wilson County assessed valuation at July 1, 2014 was \$85,378,425. There was no outstanding general obligation bonded debt at December 31, 2014. The resulting legal debt margin was \$2,561,353. Motor vehicle valuation was not considered in this computation.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2014

The county issued \$4,845,000 general obligation sales tax bonds on September 15, 2001 for the purpose of constructing a new seventy three bed jail facility. The interest rates for the bond issue ranged from 4.15% to 6.00%. The bonds reach final maturity October 1, 2021. The bonds were serviced with a special one percent sales tax approved by local referendum. During the 2010 fiscal year, the County had accumulated sufficient sales tax revenues that these general obligation sales tax bonds were defeased in essence. The County purchased U.S. Government securities which were placed in a trust account. Maturities of the U.S. Government securities will service all remaining outstanding general obligation sales tax bonds through their final maturity. Collection of sales tax for the service of these bonds was simultaneously discontinued.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Capital Leases:</u>									
TAC Controls	4.64%	8/14/2007	715,281	8/14/2022	485,747		44,725	441,022	22,520
2 Volvo Graders	4.60%	4/1/2010	267,170	4/1/2015	114,129		55,783	58,346	5,246
Cat Grader	2.60%	8/15/2011	174,269	8/15/2016	107,244		34,834	72,410	2,792
Cat Grader	0.00%	9/13/2011	121,185	9/29/2014	20,197		20,197	0	
Excavator	2.65%	10/4/2013	132,500	12/31/2018	132,500		26,789	105,711	1,414
Cat Grader Rebuild	2.22%	4/29/2014	137,974	10/15/2018	-	137,974	27,699	110,275	1,416
Total Capital Leases			<u>1,548,379</u>		<u>859,817</u>	<u>137,974</u>	<u>210,027</u>	<u>787,764</u>	<u>33,388</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019/22</u>	<u>Totals</u>
<u>Principal</u>							
Capital Leases							
TAC Controls	46,799	48,919	51,236	53,612	56,097	184,358	441,021
2 Volvo Graders	58,346						58,346
Cat Grader	35,741	36,669					72,410
Excavator	25,402	26,069	26,765	27,475			105,711
Cat Grader Rebuild	26,670	27,256	27,866	28,483			110,275
Total Capital Leases	<u>192,958</u>	<u>138,913</u>	<u>105,867</u>	<u>109,570</u>	<u>56,097</u>	<u>184,358</u>	<u>787,763</u>
Total Principal	<u>192,958</u>	<u>138,913</u>	<u>105,867</u>	<u>109,570</u>	<u>56,097</u>	<u>184,358</u>	<u>787,763</u>
<u>Interest</u>							
Capital Leases Interest							
TAC Controls	20,446	18,327	16,009	13,633	11,148	17,377	96,940
2 Volvo Graders	2,682						2,682
Cat Grader	1,885	957					2,842
Excavator	2,801	2,134	1,437	728			7,100
Cat Grader Rebuild	2,444	1,858	1,249	631			6,182
Total Capital Leases Interest	<u>30,258</u>	<u>23,276</u>	<u>18,695</u>	<u>14,992</u>	<u>11,148</u>	<u>17,377</u>	<u>115,746</u>
Total Interest	<u>30,258</u>	<u>23,276</u>	<u>18,695</u>	<u>14,992</u>	<u>11,148</u>	<u>17,377</u>	<u>115,746</u>
Total Principal and Interest	<u>223,216</u>	<u>162,189</u>	<u>124,562</u>	<u>124,562</u>	<u>67,245</u>	<u>201,735</u>	<u>903,509</u>

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2014

Other Employee Benefits:

Vacation and Sick Leave

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 15 days of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick leave. Upon termination of employment, resignation or retirement, an employee's unused vacation on sick leave will be forfeited.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 9,869
Road and Bridge Fund	Special Machinery Fund	230,839
Appraiser's Cost Fund	Special Equipment Reserve Fund	7,920
General Fund	Special Equipment Reserve Fund	5,000
Special Auto Fund	Special Equipment Reserve Fund	5,000
Noxious Weed Fund	Special Noxious Weed C/O	5,000

**Note 4 Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 5 Closure and Postclosure Care Costs of Landfill**

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$15,810 per year or a total of \$474,300

**Note 6 Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, error and omissions	Purchased Commercial Insurance	None
Workers Compensation and Health	Purchased Commercial Insurance	None
Physical property loss and natural Disasters	Purchased Commercial Insurance	None



County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2014

**Note 7**      **Hospital Revenue Bonds**

The County Commission approved two resolutions on October 23, 2006, authorizing the issuance of Series 2006 hospital revenue bonds for the purpose of providing funds to pay a portion of the costs to construct, furnish and equip an acute care hospital facility. Two issues were authorized totaling \$12,000,000. These bonds are to be serviced exclusively from hospital revenues.

**Note 8**      **Federal Financial Assistance**

During 2014, the County expended federal assistance from the following programs:

FEMA Emergency Planning	\$ 65,118
WIC	33,843
Bio Terrorism	10,036
MCH	7,714
Immunizations	1,533
Other Minor Grants	<u>1,270</u>
Total	<u><u>119,514</u></u>

Wilson County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 4,062,665	3,838,310	224,355
Special Revenue:			
Ambulance	253,800	253,800	
Appraiser's Cost	259,199	259,199	
Conservation District	22,500	22,500	
Direct Election	50,789	46,687	4,102
Economic Development	50,000	3,811	46,189
Extension Council	66,500	66,500	
Health	435,626	427,500	8,126
Historical Society	5,000	5,000	
Hospital Maintenance	108,000	108,000	
Mental Health	42,500	42,500	
Intellectual Disability	22,500	22,500	
Noxious Weed	28,600	23,593	5,007
Road and Bridge	1,735,403	1,725,240	10,163
Rural Fire District No. 1	75,000	73,155	1,845
Service Program for the Elderly	63,200	63,200	
Special Alcohol Program	16,300	9,316	6,984
Special Bridge	282,000	48,634	233,366
Special Liability	43,071	29,523	13,548
Special Park and Recreation	3,200	2,518	682
Tourism and Convention Promotion	10,000		10,000
Special Noxious Weed	55,600		55,600
Emergency Telephone Service	127,000	64,995	62,005
Totals	<u>7,818,453</u>	<u>7,136,481</u>	<u>681,972</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,962,807	2,651,451	2,722,589	( 71,138)
Motor Vehicle Tax	293,457	354,277	215,177	139,100
Recreational Vehicle Tax	5,043	5,863	3,943	1,920
Delinquent Tax	63,058	70,852	51,822	19,030
16/20 M Truck Tax	19,175	18,662	12,357	6,305
Commercial Vehicle Tax		495		495
In Lieu of Tax	251	2,701	2,064	637
Mineral Production Tax	24,197	19,943	17,500	2,443
Neighborhood Revitalization Rebates	634	286		286
Interest on Tax	63,543	75,005	50,000	25,005
Total Taxes	<u>3,432,165</u>	<u>3,199,535</u>	<u>3,075,452</u>	<u>124,083</u>
Intergovernmental				
Oil and Gas Depletion Fund	63,500		63,500	( 63,500)
State Grant		2,386		2,386
Local Alcoholic Liquor Tax	2,300	2,518	3,200	( 682)
Contracts with Other Governments			32,000	( 32,000)
Total Intergovernmental	<u>65,800</u>	<u>4,904</u>	<u>98,700</u>	<u>( 93,796)</u>
Licenses, Fees, and Permits				
Mortgage Registration	59,183	60,915	45,000	15,915
Officer Fees	54,781	72,013	50,000	22,013
Landfill Fees	102,005	113,121	38,000	75,121
Total Licenses, Fees, and Permits	<u>215,969</u>	<u>246,049</u>	<u>133,000</u>	<u>113,049</u>
Use of Money and Property				
Interest on Investments	24,638	20,946	40,000	( 19,054)
Transfers				
Operating Transfers In	13,785	9,869	5,500	4,369
Miscellaneous				
Other	52,249	47,196		47,196
Total Cash Receipts / Revenue	<u>3,804,606</u>	<u>3,528,499</u>	<u>3,352,652</u>	<u>175,847</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,808	46,048	42,744	( 3,304)
Contractual Services	808	745	750	5
Commodities	40	20	100	80
Employee Benefits	19,972	17,277	19,600	2,323
Total County Commission	<u>64,628</u>	<u>64,090</u>	<u>63,194</u>	<u>( 896)</u>
County Clerk				
Personal Services	86,092	90,010	87,732	( 2,278)
Contractual Services	3,656	2,814	3,840	1,026
Commodities	1,108	1,181	1,500	319
Capital Outlay	233		1,000	1,000
Employee Benefits	32,929	32,803	35,309	2,506
Reimbursed Expense	( 2)			
Total County Clerk	<u>124,016</u>	<u>126,808</u>	<u>129,381</u>	<u>2,573</u>
County Treasurer				
Personal Services	102,921	92,098	109,606	17,508
Contractual Services	13,044	25,899	12,720	( 13,179)
Commodities	10,347	10,261	3,650	( 6,611)
Capital Outlay	265	969		( 969)
Employee Benefits	54,101	52,845	62,490	9,645
Total County Treasurer	<u>180,678</u>	<u>182,072</u>	<u>188,466</u>	<u>6,394</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	99,989	89,105	104,064	14,959
Contractual Services		7,772	9,622	6,550	( 3,072)
Commodities		1,060	2,306	2,000	( 306)
Capital Outlay		421	761	1,000	239
Employee Benefits		38,062	36,887	42,250	5,363
Reimbursed Expense	(	49)			
Total County Attorney		<u>147,255</u>	<u>138,681</u>	<u>155,864</u>	<u>17,183</u>
Register of Deeds					
Personal Services		64,353	69,692	65,687	( 4,005)
Contractual Services		5,707	3,687	4,750	1,063
Commodities		754	1,908	1,800	( 108)
Capital Outlay		6,813	3,456	4,500	1,044
Employee Benefits		28,552	30,815	31,652	837
Total Register of Deeds		<u>106,179</u>	<u>109,558</u>	<u>108,389</u>	<u>( 1,169)</u>
Indigent Defense					
Contractual Services			6,517		( 6,517)
Indigent Defense		127,887	161,142	100,000	( 61,142)
Reimbursed Expense	(	31,414)	( 31,855)		31,855
Total Indigent Defense		<u>96,473</u>	<u>135,804</u>	<u>100,000</u>	<u>( 35,804)</u>
Unified Court					
Contractual Services		59,236	41,679	65,000	23,321
Commodities		10,696	12,624	11,410	( 1,214)
Capital Outlay		4,142	2,682	4,000	1,318
Reimbursed Expense	(	5,975)	( 3,271)		3,271
Total Unified Court		<u>68,099</u>	<u>53,714</u>	<u>80,410</u>	<u>26,696</u>
Courthouse General					
Contractual Services		170,769	223,480	326,300	102,820
Commodities		47,319	74,125	57,230	( 16,895)
Capital Outlay		117,407	165,233	308,470	143,237
Total Courthouse General		<u>335,495</u>	<u>462,838</u>	<u>692,000</u>	<u>229,162</u>
Data Processing					
Personal Services		20,602	21,513	29,994	8,481
Contractual Services		16,204	16,770	19,000	2,230
Commodities		669	658	1,000	342
Capital Outlay		173	850	2,000	1,150
Employee Benefits		7,998	8,161	12,045	3,884
Total Data Processing		<u>45,646</u>	<u>47,952</u>	<u>64,039</u>	<u>16,087</u>
Janitor					
County Coordinator					
Personal Services		37,245	38,139	37,022	( 1,117)
Contractual Services		2,942	2,521	2,350	( 171)
Commodities			60	500	440
Capital Outlay		181	1,229	500	( 729)
Employee Benefits		12,633	12,899	13,373	474
Total County Coordinator		<u>53,001</u>	<u>54,848</u>	<u>53,745</u>	<u>( 1,103)</u>
Zoning					
Contractual Services		390		600	600
Commodities				400	400
Reimbursed Expense	(	300)			
Total Zoning		<u>90</u>		<u>1,000</u>	<u>1,000</u>
Maintenance					
Personal Services		52,457	54,917	53,822	( 1,095)
Contractual Services		628	383	370	( 13)
Commodities		6,311	5,978	6,800	822
Capital Outlay		694	783	800	17
Employee Benefits		33,304	34,756	35,817	1,061
Total Maintenance		<u>93,394</u>	<u>96,817</u>	<u>97,609</u>	<u>792</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Total General Government	\$	<u>1,314,954</u>	<u>1,473,182</u>	<u>1,734,097</u>	<u>260,915</u>
Public Safety					
Sheriff					
Personal Services		772,725	820,199	816,431	( 3,768)
Contractual Services		180,480	221,631	213,200	( 8,431)
Commodities		234,576	245,537	238,500	( 7,037)
Capital Outlay		42,984	45,671	5,000	( 40,671)
Employee Benefits		301,148	315,629	374,693	59,064
Reimbursed Expense	(	<u>59,271)</u>	<u>( 23,076)</u>	<u>( 50,000)</u>	<u>( 26,924)</u>
Total Sheriff		<u>1,472,642</u>	<u>1,625,591</u>	<u>1,597,824</u>	<u>( 27,767)</u>
E911 - Dispatch					
Personal Services		181,181	194,234	183,523	( 10,711)
Contractual Services				1,500	1,500
Commodities		1,436	1,061	1,000	( 61)
Capital Outlay		684	951		( 951)
Employee Benefits		71,864	79,212	79,006	( 206)
Total E911 - Dispatch		<u>255,165</u>	<u>275,458</u>	<u>265,029</u>	<u>( 10,429)</u>
Sheriff - Corrections					
Juvenile Detention					
Contractual Services		<u>63,509</u>	<u>52,172</u>	<u>62,937</u>	<u>10,765</u>
Emergency Preparedness					
Personal Services		18,269	19,148	20,000	852
Contractual Services		2,314	2,280	2,600	320
Commodities		3,818	4,519	4,450	( 69)
Employee Benefits		3,345	3,393	4,328	935
Reimbursed Expense	(	<u>27,746</u>	<u>( 4,772)</u>	<u>31,378</u>	<u>4,772</u>
Total Emergency Preparedness		<u>27,746</u>	<u>24,568</u>	<u>31,378</u>	<u>6,810</u>
Emergency Telephone Service					
Capital Outlay Projects					
Total Public Safety		<u>1,819,062</u>	<u>1,977,789</u>	<u>1,957,168</u>	<u>( 20,621)</u>
Health					
Coroner					
Contractual Services		17,713	33,288	20,000	( 13,288)
Reimbursed Expense	(	<u>17,713</u>	<u>( 1,991)</u>	<u>20,000</u>	<u>1,991</u>
Total Coroner		<u>17,713</u>	<u>31,297</u>	<u>20,000</u>	<u>( 11,297)</u>
Agriculture					
Agricultural Appropriations					
Fair		<u>17,200</u>	<u>17,200</u>	<u>17,200</u>	
Economic Development					
Economic Development					
Capital Outlay				8,000	8,000
Sanitation					
Landfill					
Contractual Services		309,279	276,026	162,000	( 114,026)
Commodities		16,096	15,816	157,500	141,684
Capital Outlay		73,110	42,000	3,000	( 39,000)
Total Landfill		<u>398,485</u>	<u>333,842</u>	<u>322,500</u>	<u>( 11,342)</u>
Household Hazardous Waste					
Contractual Services				1,200	1,200
Capital Outlay				500	500
Total Household Hazardous Waste				1,700	1,700
Total Sanitation		<u>398,485</u>	<u>333,842</u>	<u>324,200</u>	<u>( 9,642)</u>
Social Services for Aged and Poor					
Appropriation				2,000	2,000
Transfers					
Operating Transfers Out			5,000		( 5,000)
Total Expenditures and Transfers		<u>3,567,414</u>	<u>3,838,310</u>	<u>4,062,665</u>	<u>224,355</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Receipts Over (Under)				
Expenditures and Transfers	\$	237,192	( 309,811)	
Unencumbered Cash, Beginning		990,565	1,237,757	
Beginning Balance Adjustment		10,000		
Unencumbered Cash, Ending		<u>1,237,757</u>	<u>927,946</u>	

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	221,109	218,700	224,054	( 5,354)
Motor Vehicle Tax		27,677	26,477	16,057	10,420
Recreational Vehicle Tax		476	438	294	144
Delinquent Tax		5,494	5,731	3,867	1,864
16/20 M Truck Tax		1,565	1,761	922	839
Commercial Vehicle Tax			37		37
In Lieu of Tax		19	222	154	68
Total Cash Receipts / Revenue		<u>256,340</u>	<u>253,366</u>	<u>245,348</u>	<u>8,018</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>253,800</u>	<u>253,800</u>	<u>253,800</u>	
Total Expenditures and Transfers		<u>253,800</u>	<u>253,800</u>	<u>253,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		2,540	( 434)		
Unencumbered Cash, Beginning		<u>19,433</u>	<u>21,973</u>		
Unencumbered Cash, Ending		<u>21,973</u>	<u>21,539</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	203,027	196,310	201,091	( 4,781)
Motor Vehicle Tax		30,132	24,343	14,745	9,598
Recreational Vehicle Tax		518	402	270	132
Delinquent Tax		5,777	5,645	3,551	2,094
16/20 M Truck Tax		1,954	1,916	847	1,069
Commercial Vehicle Tax			34		34
In Lieu of Tax		17	200	141	59
Total Cash Receipts / Revenue		<u>241,425</u>	<u>228,850</u>	<u>220,645</u>	<u>8,205</u>
Expenditures and Transfers					
General Government					
Personal Services		108,089	148,910	120,768	( 28,142)
Contractual Services		57,590	33,515	63,640	30,125
Commodities		7,980	7,520	10,100	2,580
Employee Benefits		52,934	65,225	64,691	( 534)
Reimbursed Expense	(	<u>3,226</u> )	<u>( 3,891)</u>		<u>3,891</u>
Total General Government		<u>223,367</u>	<u>251,279</u>	<u>259,199</u>	<u>7,920</u>
Transfers					
Operating Transfers Out		<u>10,000</u>	<u>7,920</u>		<u>( 7,920)</u>
Total Expenditures and Transfers		<u>233,367</u>	<u>259,199</u>	<u>259,199</u>	
Receipts Over (Under)					
Expenditures and Transfers		8,058	( 30,349)		
Unencumbered Cash, Beginning		<u>60,533</u>	<u>68,591</u>		
Unencumbered Cash, Ending		<u>68,591</u>	<u>38,242</u>		



Wilson County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 7 of 49

For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 17,482	19,490	19,974	( 484)	
Motor Vehicle Tax	2,162	2,093	1,271	822	
Recreational Vehicle Tax	37	35	23	12	
Delinquent Tax	450	468	306	162	
16/20 M Truck Tax	139	137	73	64	
Commercial Vehicle Tax		3		3	
In Lieu of Tax	1	20	12	8	
Total Cash Receipts / Revenue	<u>20,271</u>	<u>22,246</u>	<u>21,659</u>	<u>587</u>	
Expenditures and Transfers					
Agriculture					
Contractual Services	<u>20,000</u>	<u>22,500</u>	<u>22,500</u>		
Total Expenditures and Transfers	<u>20,000</u>	<u>22,500</u>	<u>22,500</u>		
Receipts Over (Under)					
Expenditures and Transfers	271	( 254)			
Unencumbered Cash, Beginning	<u>1,665</u>	<u>1,936</u>			
Unencumbered Cash, Ending	<u>1,936</u>	<u>1,682</u>			

Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	21,907	47,535	48,679	( 1,144)
Motor Vehicle Tax		3,680	2,630	1,592	1,038
Recreational Vehicle Tax		63	43	29	14
Delinquent Tax		524	626	383	243
16/20 M Truck Tax		12	235	91	144
Commercial Vehicle Tax			4		4
In Lieu of Tax		2	48	15	33
Total Cash Receipts / Revenue		<u>26,188</u>	<u>51,121</u>	<u>50,789</u>	<u>332</u>
Expenditures and Transfers					
General Government					
Personal Services		10,187	11,017	10,500	( 517)
Contractual Services		9,532	20,732	21,950	1,218
Commodities		2,035	15,640	14,500	( 1,140)
Capital Outlay		2,747		2,000	2,000
Employee Benefits		1,647	1,881	1,839	( 42)
Reimbursed Expense	(	<u>3,536</u>	<u>( 2,583)</u>		<u>2,583</u>
Total Expenditures and Transfers		<u>22,612</u>	<u>46,687</u>	<u>50,789</u>	<u>4,102</u>
Receipts Over (Under)					
Expenditures and Transfers		3,576	4,434		
Unencumbered Cash, Beginning		<u>865</u>	<u>4,441</u>		
Unencumbered Cash, Ending		<u>4,441</u>	<u>8,875</u>		

Wilson County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 64	6		6
Total Cash Receipts / Revenue	<u>64</u>	<u>6</u>	<u></u>	<u>6</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>17,061</u>	<u>3,811</u>	<u>50,000</u>	<u>46,189</u>
Total Expenditures and Transfers	<u>17,061</u>	<u>3,811</u>	<u>50,000</u>	<u>46,189</u>
Receipts Over (Under)				
Expenditures and Transfers	( 16,997)	( 3,805)		
Unencumbered Cash, Beginning	60,613	33,616		
Beginning Balance Adjustment	( 10,000)			
Unencumbered Cash, Ending	<u>33,616</u>	<u>29,811</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	56,046	57,130	58,506	( 1,376)
Motor Vehicle Tax		6,896	6,711	4,071	2,640
Recreational Vehicle Tax		119	111	75	36
Delinquent Tax		1,440	1,480	980	500
16/20 M Truck Tax		444	439	234	205
Commercial Vehicle Tax			9		9
In Lieu of Tax		5	58	39	19
Total Cash Receipts / Revenue		<u>64,950</u>	<u>65,938</u>	<u>63,905</u>	<u>2,033</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>64,000</u>	<u>66,500</u>	<u>66,500</u>	
Total Expenditures and Transfers		<u>64,000</u>	<u>66,500</u>	<u>66,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		950	( 562)		
Unencumbered Cash, Beginning		<u>5,143</u>	<u>6,093</u>		
Unencumbered Cash, Ending		<u>6,093</u>	<u>5,531</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	207,453	192,812	197,557	( 4,745)
Motor Vehicle Tax		24,847	24,835	15,066	9,769
Recreational Vehicle Tax		427	411	276	135
Delinquent Tax		4,904	5,228	3,629	1,599
16/20 M Truck Tax		1,629	1,580	865	715
Commercial Vehicle Tax			35		35
In Lieu of Tax		18	196	145	51
Total Taxes		<u>239,278</u>	<u>225,097</u>	<u>217,538</u>	<u>7,559</u>
Intergovernmental					
Federal Financial Assistance		59,794	53,126	70,000	( 16,874)
State Grant		13,107	9,479		9,479
Contracts with Other Governments		22,640			
Total Intergovernmental		<u>95,541</u>	<u>62,605</u>	<u>70,000</u>	<u>( 7,395)</u>
Licenses, Fees, and Permits					
Service Fees		119,673	138,276	135,154	3,122
Total Cash Receipts / Revenue		<u>454,492</u>	<u>425,978</u>	<u>422,692</u>	<u>3,286</u>
Expenditures and Transfers					
Health					
Personal Services		253,726	231,303	257,500	26,197
Contractual Services		30,476	27,003	21,400	( 5,603)
Commodities		57,461	71,904	43,500	( 28,404)
Capital Outlay				2,500	2,500
Employee Benefits		100,092	97,338	110,726	13,388
Reimbursed Expense	(	3,663)	( 48)		48
Total Expenditures and Transfers		<u>438,092</u>	<u>427,500</u>	<u>435,626</u>	<u>8,126</u>
Receipts Over (Under)					
Expenditures and Transfers		16,400	( 1,522)		
Unencumbered Cash, Beginning		<u>21,996</u>	<u>38,396</u>		
Unencumbered Cash, Ending		<u>38,396</u>	<u>36,874</u>		

Wilson County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 4,052	4,315	4,358	( 43)	
Motor Vehicle Tax	508	485	294	191	
Recreational Vehicle Tax	9	8	5	3	
Delinquent Tax	105	108	71	37	
16/20 M Truck Tax	32	32	17	15	
Commercial Vehicle Tax		1		1	
In Lieu of Tax		4	3	1	
Total Cash Receipts / Revenue	<u>4,706</u>	<u>4,953</u>	<u>4,748</u>	<u>205</u>	
Expenditures and Transfers					
Culture and Recreation					
Contractual Services	<u>4,640</u>	<u>5,000</u>	<u>5,000</u>		
Total Expenditures and Transfers	<u>4,640</u>	<u>5,000</u>	<u>5,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	66	( 47)			
Unencumbered Cash, Beginning	<u>442</u>	<u>508</u>			
Unencumbered Cash, Ending	<u>508</u>	<u>461</u>			

Wilson County, Kansas  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 94,535	92,315	94,540	( 2,225)	
Motor Vehicle Tax	11,640	11,319	6,865	4,454	
Recreational Vehicle Tax	200	187	126	61	
Delinquent Tax	2,430	2,483	1,654	829	
16/20 M Truck Tax	750	740	394	346	
Commercial Vehicle Tax		16		16	
In Lieu of Tax	8	94	66	28	
Total Cash Receipts / Revenue	<u>109,563</u>	<u>107,154</u>	<u>103,645</u>	<u>3,509</u>	
Expenditures and Transfers					
Health					
Contractual Services	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>		
Total Expenditures and Transfers	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	1,563	( 846)			
Unencumbered Cash, Beginning	<u>8,697</u>	<u>10,260</u>			
Unencumbered Cash, Ending	<u>10,260</u>	<u>9,414</u>			

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	35,038	36,600	37,449	( 849)
Motor Vehicle Tax		4,315	4,195	2,545	1,650
Recreational Vehicle Tax		74	69	47	22
Delinquent Tax		900	928	613	315
16/20 M Truck Tax		278	274	146	128
Commercial Vehicle Tax			6		6
In Lieu of Tax		3	37	24	13
Total Cash Receipts / Revenue		<u>40,608</u>	<u>42,109</u>	<u>40,824</u>	<u>1,285</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>40,000</u>	<u>42,500</u>	<u>42,500</u>	
Total Expenditures and Transfers		<u>40,000</u>	<u>42,500</u>	<u>42,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		608	( 391)		
Unencumbered Cash, Beginning		<u>3,255</u>	<u>3,863</u>		
Unencumbered Cash, Ending		<u>3,863</u>	<u>3,472</u>		



Wilson County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 17,481	19,490	19,975	( 485)	
Motor Vehicle Tax	2,162	2,093	1,271	822	
Recreational Vehicle Tax	37	35	23	12	
Delinquent Tax	451	468	306	162	
16/20 M Truck Tax	139	137	73	64	
Commercial Vehicle Tax		3		3	
In Lieu of Tax	1	20	12	8	
Total Cash Receipts / Revenue	<u>20,271</u>	<u>22,246</u>	<u>21,660</u>	<u>586</u>	
Expenditures and Transfers					
Health					
Contractual Services	<u>20,000</u>	<u>22,500</u>	<u>22,500</u>		
Total Expenditures and Transfers	<u>20,000</u>	<u>22,500</u>	<u>22,500</u>		
Receipts Over (Under)					
Expenditures and Transfers	271	( 254)			
Unencumbered Cash, Beginning	<u>1,664</u>	<u>1,935</u>			
Unencumbered Cash, Ending	<u>1,935</u>	<u>1,681</u>			

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	13,054	26,707	27,341	( 634)
Motor Vehicle Tax		3,409	1,575	950	625
Recreational Vehicle Tax		59	26	17	9
Delinquent Tax		488	433	228	205
16/20 M Truck Tax			218	55	163
Commercial Vehicle Tax			2		2
In Lieu of Tax		1	27	9	18
Total Cash Receipts / Revenue		<u>17,011</u>	<u>28,988</u>	<u>28,600</u>	<u>388</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		14,271	13,599	12,600	( 999)
Commodities		9,904	3,860	16,000	12,140
Employee Benefits		789	1,134		( 1,134)
Total Agriculture		<u>24,964</u>	<u>18,593</u>	<u>28,600</u>	<u>10,007</u>
Transfers					
Operating Transfers Out		2,000	5,000		( 5,000)
Total Expenditures and Transfers		<u>26,964</u>	<u>23,593</u>	<u>28,600</u>	<u>5,007</u>
Receipts Over (Under)					
Expenditures and Transfers	(	9,953)	5,395		
Unencumbered Cash, Beginning		<u>13,747</u>	<u>3,794</u>		
Unencumbered Cash, Ending		<u>3,794</u>	<u>9,189</u>		

Wilson County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	845,261	1,093,383	1,120,361	( 26,978)
Motor Vehicle Tax		136,439	101,420	61,388	40,032
Recreational Vehicle Tax		2,345	1,673	1,125	548
Delinquent Tax		29,386	26,586	14,785	11,801
16/20 M Truck Tax		9,257	8,675	3,525	5,150
Commercial Vehicle Tax			141		141
In Lieu of Tax		72	1,111	589	522
Total Taxes		<u>1,022,760</u>	<u>1,232,989</u>	<u>1,201,773</u>	<u>31,216</u>
Intergovernmental					
Special City & County Highway		<u>418,632</u>	<u>424,096</u>	<u>452,466</u>	<u>( 28,370)</u>
Licenses, Fees, and Permits					
Service Fees		<u>10,000</u>			
Miscellaneous					
Sale of Surplus Property		138,963	139,010		139,010
Other		<u>8,686</u>	<u>3,631</u>		<u>3,631</u>
Total Miscellaneous		<u>147,649</u>	<u>142,641</u>		<u>142,641</u>
Total Cash Receipts / Revenue		<u>1,599,041</u>	<u>1,799,726</u>	<u>1,654,239</u>	<u>145,487</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		505,016	449,089	551,050	101,961
Contractual Services		62,965	47,008	59,220	12,212
Commodities		917,559	738,111	651,500	( 86,611)
Capital Outlay		34,868	127,716	200,000	72,284
Employee Benefits		239,455	219,871	283,633	63,762
Reimbursed Expense	(	<u>20,506</u>	<u>( 87,394)</u>	<u>( 10,000)</u>	<u>77,394</u>
Total Maintenance		<u>1,739,357</u>	<u>1,494,401</u>	<u>1,735,403</u>	<u>241,002</u>
Transfers					
Operating Transfers Out		<u>25,000</u>	<u>230,839</u>		<u>( 230,839)</u>
Total Expenditures and Transfers		<u>1,764,357</u>	<u>1,725,240</u>	<u>1,735,403</u>	<u>10,163</u>
Receipts Over (Under)					
Expenditures and Transfers	(	165,316)	74,486		
Unencumbered Cash, Beginning		<u>482,716</u>	<u>317,400</u>		
Unencumbered Cash, Ending		<u>317,400</u>	<u>391,886</u>		

Wilson County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 56,259	67,307	68,177	( 870)	
Motor Vehicle Tax	5,146	5,454	5,340	114	
Recreational Vehicle Tax	99	103	113	( 10)	
Delinquent Tax	871	887	852	35	
16/20 M Truck Tax	538	485	518	( 33)	
Commercial Vehicle Tax		11		11	
In Lieu of Tax		17		17	
Total Cash Receipts / Revenue	<u>62,913</u>	<u>74,264</u>	<u>75,000</u>	<u>( 736)</u>	
Expenditures and Transfers					
Public Safety					
Contractual Services	<u>64,925</u>	<u>73,155</u>	<u>75,000</u>	<u>1,845</u>	
Total Expenditures and Transfers	<u>64,925</u>	<u>73,155</u>	<u>75,000</u>	<u>1,845</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 2,012)	1,109			
Unencumbered Cash, Beginning	<u>2,013</u>	<u>1</u>			
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1,110</u></u>			

Wilson County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 55,295	54,006	55,294	( 1,288)	
Motor Vehicle Tax	6,817	6,621	4,016	2,605	
Recreational Vehicle Tax	117	109	74	35	
Delinquent Tax	1,425	1,454	967	487	
16/20 M Truck Tax	438	434	231	203	
Commercial Vehicle Tax		9		9	
In Lieu of Tax	5	55	39	16	
Total Cash Receipts / Revenue	<u>64,097</u>	<u>62,688</u>	<u>60,621</u>	<u>2,067</u>	
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services	<u>63,200</u>	<u>63,200</u>	<u>63,200</u>		
Total Expenditures and Transfers	<u>63,200</u>	<u>63,200</u>	<u>63,200</u>		
Receipts Over (Under)					
Expenditures and Transfers	897	( 512)			
Unencumbered Cash, Beginning	<u>5,140</u>	<u>6,037</u>			
Unencumbered Cash, Ending	<u>6,037</u>	<u>5,525</u>			

## Special Alcohol Program Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	10,705	9,316	15,000
Total Cash Receipts / Revenue		10,705	9,316	15,000
Expenditures and Transfers				
Health				
Contractual Services		10,705	9,316	16,300
Total Expenditures and Transfers		10,705	9,316	16,300
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$	651	257	257
Total Cash Receipts / Revenue		651	257	257
Expenditures and Transfers				
Public Works				
Contractual Services		5,762	13,728	282,000
Commodities		7,182		268,272
Capital Outlay			34,906	( 34,906)
Total Expenditures and Transfers		12,944	48,634	282,000
Receipts Over (Under)				
Expenditures and Transfers	(	12,293)	( 48,377)	
Unencumbered Cash, Beginning		280,956	268,663	
Unencumbered Cash, Ending		268,663	220,286	

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax - Fgn_ County	\$	<u>7</u>	<u>1</u>	<u>1</u>
Total Cash Receipts / Revenue		<u>7</u>	<u>1</u>	<u>1</u>
Expenditures and Transfers				
General Government				
Contractual Services		<u>2,977</u>	<u>29,523</u>	<u>43,071</u>
Total Expenditures and Transfers		<u>2,977</u>	<u>29,523</u>	<u>43,071</u>
Receipts Over (Under)				
Expenditures and Transfers	(	2,970)	(	29,522)
Unencumbered Cash, Beginning		<u>43,046</u>	<u>40,076</u>	
Unencumbered Cash, Ending		<u>40,076</u>	<u>10,554</u>	



Wilson County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,300	2,518	3,200	( 682)
Total Cash Receipts / Revenue	<u>2,300</u>	<u>2,518</u>	<u>3,200</u>	<u>( 682)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>2,300</u>	<u>2,518</u>	<u>3,200</u>	<u>682</u>
Total Expenditures and Transfers	<u>2,300</u>	<u>2,518</u>	<u>3,200</u>	<u>682</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Tourism and Convention Promotion Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Transient Guest Tax	\$	<u>940</u>	<u>314</u>	<u>2,000</u>	( <u>1,686</u> )
Total Cash Receipts / Revenue		<u>940</u>	<u>314</u>	<u>2,000</u>	( <u>1,686</u> )
Expenditures and Transfers					
Economic Development					
Contractual Services		<u>6,000</u>		<u>10,000</u>	<u>10,000</u>
Total Expenditures and Transfers		<u>6,000</u>		<u>10,000</u>	<u>10,000</u>
Receipts Over (Under)					
Expenditures and Transfers	(	5,060)	314		
Unencumbered Cash, Beginning		<u>8,057</u>	<u>2,997</u>		
Unencumbered Cash, Ending		<u>2,997</u>	<u>3,311</u>		

Wilson County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 10,000	17,920
Total Cash Receipts / Revenue	<u>10,000</u>	<u>17,920</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>13,734</u>	<u>29,130</u>
Total Expenditures and Transfers	<u>13,734</u>	<u>29,130</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,734)	( 11,210)
Unencumbered Cash, Beginning	<u>46,784</u>	<u>43,050</u>
Unencumbered Cash, Ending	<u><u>43,050</u></u>	<u><u>31,840</u></u>

Wilson County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 2,000	5,000		5,000
Total Cash Receipts / Revenue	<u>2,000</u>	<u>5,000</u>	<u></u>	<u>5,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay			55,600	55,600
Total Expenditures and Transfers			<u>55,600</u>	<u>55,600</u>
Receipts Over (Under)				
Expenditures and Transfers	2,000	5,000		
Unencumbered Cash, Beginning	<u>53,533</u>	<u>55,533</u>		
Unencumbered Cash, Ending	<u>55,533</u>	<u>60,533</u>		

Wilson County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Contractual Services		474,703
Capital Outlay		56,916
Total Expenditures and Transfers		531,619
Receipts Over (Under)		
Expenditures and Transfers		( 531,619)
Unencumbered Cash, Beginning	552,153	552,153
Unencumbered Cash, Ending	552,153	20,534

Wilson County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 25,000	230,839
Miscellaneous		
Sale of Surplus Property		1,200
Lease Purchase Proceeds		137,974
Total Miscellaneous		139,174
Total Cash Receipts / Revenue	25,000	370,013
Expenditures and Transfers		
Equipment		
Public Works	313,164	251,044
Total Expenditures and Transfers	313,164	251,044
Receipts Over (Under)		
Expenditures and Transfers	( 288,164)	118,969
Unencumbered Cash, Beginning	322,661	34,497
Unencumbered Cash, Ending	34,497	153,466

Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	54,020	53,913	65,000
Total Cash Receipts / Revenue		<u>54,020</u>	<u>53,913</u>	<u>65,000</u>
Expenditures and Transfers				
Public Safety				
Contractual Services		66,439	64,995	127,000
Total Expenditures and Transfers		<u>66,439</u>	<u>64,995</u>	<u>127,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(	12,419)	(	11,082)
Unencumbered Cash, Beginning		67,478	55,059	
Unencumbered Cash, Ending		<u>55,059</u>	<u>43,977</u>	

Wilson County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 92,677	160,891
Total Cash Receipts / Revenue	<u>92,677</u>	<u>160,891</u>
Expenditures and Transfers		
General Government		
Personal Services	48,503	44,922
Contractual Services	18,459	38,251
Commodities	5,635	1,827
Capital Outlay	2,000	13,516
Employee Benefits	8,564	7,713
Total General Government	<u>83,161</u>	<u>106,229</u>
Transfers		
Operating Transfers Out	<u>13,785</u>	<u>14,869</u>
Total Expenditures and Transfers	<u>96,946</u>	<u>121,098</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,269)	39,793
Unencumbered Cash, Beginning	<u>11,703</u>	<u>7,434</u>
Unencumbered Cash, Ending	<u><u>7,434</u></u>	<u><u>47,227</u></u>



Wilson County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,222	3,728
Total Cash Receipts / Revenue	<u>3,222</u>	<u>3,728</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,777</u>	<u>1,620</u>
Total Expenditures and Transfers	<u>1,777</u>	<u>1,620</u>
Receipts Over (Under)		
Expenditures and Transfers	1,445	2,108
Unencumbered Cash, Beginning	<u>11,786</u>	<u>13,231</u>
Unencumbered Cash, Ending	<u><u>13,231</u></u>	<u><u>15,339</u></u>

Wilson County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 50	755
Donations	1,051	
Total Cash Receipts / Revenue	<u>1,101</u>	<u>755</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	510	900
Commodities	1,901	1,126
Capital Outlay	6,538	
Total Expenditures and Transfers	<u>8,949</u>	<u>2,026</u>
Receipts Over (Under)		
Expenditures and Transfers	( 7,848 )	( 1,271 )
Unencumbered Cash, Beginning	<u>10,436</u>	<u>2,588</u>
Unencumbered Cash, Ending	<u><u>2,588</u></u>	<u><u>1,317</u></u>

Wilson County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 15,431	10,317
Use of Money and Property		
Interest on Investments	38	
Total Cash Receipts / Revenue	<u>15,469</u>	<u>10,317</u>
Expenditures and Transfers		
General Government		
Contractual Services	8,245	16,133
Total Expenditures and Transfers	<u>8,245</u>	<u>16,133</u>
Receipts Over (Under)		
Expenditures and Transfers	7,224	( 5,816)
Unencumbered Cash, Beginning	<u>17,606</u>	<u>24,830</u>
Unencumbered Cash, Ending	<u><u>24,830</u></u>	<u><u>19,014</u></u>

Wilson County, Kansas  
 Sheriff's Equipment Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	6,362
Total Cash Receipts / Revenue		6,362
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		6,362
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		6,362

Wilson County, Kansas  
Special Permit Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$ 234,515	
Total Cash Receipts / Revenue	<u>234,515</u>	
Expenditures and Transfers		
Public Works		
Contractual Services		110,734
Capital Outlay		53,500
Total Public Works		<u>164,234</u>
Public Safety		
Contractual Services	4,320	
Total Expenditures and Transfers	<u>4,320</u>	<u>164,234</u>
Receipts Over (Under)		
Expenditures and Transfers	230,195	( 164,234)
Unencumbered Cash, Beginning		230,195
Unencumbered Cash, Ending	<u>230,195</u>	<u>65,961</u>

Wilson County, Kansas  
 Sheriff's Special Donations Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 28,160	
Miscellaneous		
Donations		27,457
Total Cash Receipts / Revenue	28,160	27,457
Expenditures and Transfers		
General Government		
Commodities		50
Public Safety		
Commodities	1,113	52,844
Total Expenditures and Transfers	1,113	52,894
Receipts Over (Under)		
Expenditures and Transfers	27,047	( 25,437 )
Unencumbered Cash, Beginning	2,422	29,469
Unencumbered Cash, Ending	29,469	4,032

Wilson County, Kansas  
Community Corrections Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 373,287	446,623
Total Cash Receipts / Revenue	<u>373,287</u>	<u>446,623</u>
Expenditures and Transfers		
Public Safety		
Personal Services	239,827	260,796
Contractual Services	45,289	45,367
Employee Benefits	78,900	82,070
Reimbursed Expense	( 499)	
Total Expenditures and Transfers	<u>363,517</u>	<u>388,233</u>
Receipts Over (Under)		
Expenditures and Transfers	9,770	58,390
Unencumbered Cash, Beginning	<u>11,750</u>	<u>21,520</u>
Unencumbered Cash, Ending	<u><u>21,520</u></u>	<u><u>79,910</u></u>

Wilson County, Kansas  
Registered Offenders Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,900	3,002
Total Cash Receipts / Revenue	<u>2,900</u>	<u>3,002</u>
Expenditures and Transfers		
Public Safety		
Commodities	<u>376</u>	<u>31</u>
Total Expenditures and Transfers	<u>376</u>	<u>31</u>
Receipts Over (Under)		
Expenditures and Transfers	2,524	2,971
Unencumbered Cash, Beginning	<u>1,829</u>	<u>4,353</u>
Unencumbered Cash, Ending	<u><u>4,353</u></u>	<u><u>7,324</u></u>



Wilson County, Kansas  
 Bioterrorism Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Health		
Contractual Services		194
Commodities	5,458	1,033
Total Expenditures and Transfers	5,458	1,227
Receipts Over (Under)		
Expenditures and Transfers	( 5,458 )	( 1,227 )
Unencumbered Cash, Beginning	9,249	3,791
Unencumbered Cash, Ending	3,791	2,564

Wilson County, Kansas  
SLVC Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	16,888
Total Cash Receipts / Revenue		16,888
Expenditures and Transfers		
General Government		
Contractual Services	3,663	8,893
Commodities	15,818	6,771
Total Expenditures and Transfers	19,481	15,664
Receipts Over (Under)		
Expenditures and Transfers	( 19,481 )	1,224
Unencumbered Cash, Beginning	19,481	
Unencumbered Cash, Ending		1,224

Wilson County, Kansas  
Federal Aid - Health Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Reimbursed Expense	\$	3,000
Total Cash Receipts / Revenue		3,000
Expenditures and Transfers		
Health		
Commodities	141	
Total Expenditures and Transfers	141	
Receipts Over (Under)		
Expenditures and Transfers	( 141 )	3,000
Unencumbered Cash, Beginning	607	466
Unencumbered Cash, Ending	466	3,466

Wilson County, Kansas  
Flex-Savings Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 8,348	12,671
Total Cash Receipts / Revenue	<u>8,348</u>	<u>12,671</u>
Expenditures and Transfers		
General Government		
Employee Benefits	<u>41,151</u>	44,640
Total Expenditures and Transfers	<u>41,151</u>	<u>44,640</u>
Receipts Over (Under)		
Expenditures and Transfers	( 32,803)	( 31,969)
Unencumbered Cash, Beginning	<u>86,755</u>	<u>53,952</u>
Unencumbered Cash, Ending	<u><u>53,952</u></u>	<u><u>21,983</u></u>

Wilson County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,086	1,086
Unencumbered Cash, Ending	1,086	1,086

Wilson County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 8,093	61,636
State Grant		8,218
Total Cash Receipts / Revenue	<u>8,093</u>	<u>69,854</u>
Expenditures and Transfers		
Public Works		
Capital Outlay		77,947
Total Expenditures and Transfers		<u>77,947</u>
Receipts Over (Under)		
Expenditures and Transfers	8,093	( 8,093 )
Unencumbered Cash, Beginning		8,093
Unencumbered Cash, Ending	<u>8,093</u>	<u></u>

Wilson County, Kansas  
Emergency Preparedness Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 639	
Total Cash Receipts / Revenue	<u>639</u>	
Expenditures and Transfers		
General Government		
Contractual Services	120	1,795
Commodities		6
Reimbursed Expense		( 670)
Total Expenditures and Transfers	<u>120</u>	<u>1,131</u>
Receipts Over (Under)		
Expenditures and Transfers	519	( 1,131)
Unencumbered Cash, Beginning	<u>612</u>	<u>1,131</u>
Unencumbered Cash, Ending	<u><u>1,131</u></u>	<u><u>1,131</u></u>

Wilson County, Kansas  
 Juvenile Justice Authority Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 334,456	361,700
Total Cash Receipts / Revenue	<u>334,456</u>	<u>361,700</u>
Expenditures and Transfers		
General Government		
Personal Services	233,530	217,646
Contractual Services	68,139	58,889
Employee Benefits	70,106	65,942
Reimbursed Expense	( 676)	
Total General Government	<u>371,099</u>	<u>342,477</u>
Public Safety		
Personal Services		8,317
Total Expenditures and Transfers	<u>371,099</u>	<u>350,794</u>
Receipts Over (Under)		
Expenditures and Transfers	( 36,643)	10,906
Unencumbered Cash, Beginning	<u>66,011</u>	<u>29,368</u>
Unencumbered Cash, Ending	<u><u>29,368</u></u>	<u><u>40,274</u></u>



Wilson County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,449	15,625
Total Cash Receipts / Revenue	<u>11,449</u>	<u>15,625</u>
Expenditures and Transfers		
General Government		
Contractual Services	14,546	10,198
Commodities	<u>2,061</u>	<u>2,061</u>
Total Expenditures and Transfers	<u>14,546</u>	<u>12,259</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,097)	3,366
Unencumbered Cash, Beginning	<u>15,046</u>	<u>11,949</u>
Unencumbered Cash, Ending	<u><u>11,949</u></u>	<u><u>15,315</u></u>

Wilson County, Kansas  
Rural Opportunity Zone Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 1,500	1,500
Total Cash Receipts / Revenue	<u>1,500</u>	<u>1,500</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>1,500</u>	<u>1,500</u>
Total Expenditures and Transfers	<u>1,500</u>	<u>1,500</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Wilson County, Kansas  
 KDHE - BWM Site Cleanup Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2014  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	4,625	4,625
Unencumbered Cash, Ending	4,625	4,625

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$	39,818	39,818	
Altoona City, Library		3,633	3,633	
Altoona City, Bond & Interest		831	831	
Benedict City, General		3,382	3,382	
Buffalo City, General		55,110	55,110	
Buffalo City, Bond & Interest		345	345	
Coyville City, General		3,192	3,192	
		2,000	2,000	
Fredonia City, General		441,631	441,566	65
Fredonia City, Bond & Interest		94,771	94,757	14
Fredonia City, Library		122,925	122,906	19
Neodesha City, General		411,110	411,107	3
Neodesha City, Library		68,577	68,577	
Neodesha City, Industrial Dev.		9,728	9,728	
Neodesha City, Weed		1,297	1,297	
Neodesha City, Sewer		75,740	75,740	
New Albany City, General		1,811	1,811	
Subtotal Cities		<u>1,335,901</u>	<u>1,335,800</u>	<u>101</u>
Townships:				
Cedar Township, General	( 1 )	( 378 )	( 378 )	
Chetopa Township, General		378	378	
Chetopa Township, Cemetery		2,795	2,795	
Fall River Township, General		2,183	2,183	
Fall River Township, Building		10	10	
Fall River Township, Cemetery		3,376	3,376	
Guilford Township, General		1,053	1,053	
Guilford Township, Fire		2,072	2,072	
Neodesha Township, General		4,190	4,190	
Neodesha Township, Fire		15,174	15,174	
Newark Township, Fire		1	1	
Pleasant Valley Township, General		1,149	1,149	
Prairie Township, General		351	351	
Verdigris Township, General		1,067	1,067	
Subtotal Townships	( 1 )	<u>33,799</u>	<u>33,798</u>	
Schools:				
		29,472	29,170	302
U.S.D. #447 Supplemental General		34,979	34,427	552
U.S.D. #447 Recreation Commission		3,349	3,897	( 548 )
		367,613	364,507	3,106
U.S.D.#387, Supplemental General		459,799	459,799	
		358,816	359,867	( 1,051 )
U.S.D.#461, Capital Outlay		85,068	85,065	3
U.S.D.#461, Bond & Interest		134,137	134,126	11
U.S.D. #461, Supplemental General		680,157	680,108	49
U.S.D. #461, Recreation Commission		54,759	54,756	3
		630,575	632,360	( 1,785 )
U.S.D.#484, Capital Outlay		2,322	2,322	

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
U.S.D.#484, Supplemental General		952,083	951,806	277
U.S.D. #484 Recreation		53,563	53,547	16
Subtotal Schools		<u>3,846,692</u>	<u>3,845,757</u>	<u>935</u>
Cemeteries:				
High Prairie #1, Cem 23		6,309	6,309	
Buffalo #2, Cem 24,		7,108	7,099	9
Maple Grove #3, Cem 25		2,856	2,856	
Little Sandy #40, Cem 26		1,121	1,121	
Farmington #5, Cem 27		3,410	3,410	
Grandview #6Jt. Cem 28	6	2,206	2,210	2
Big Sandy #7, Cem 29		38	39	( 1)
Bachelor #8, Cem 30		1,248	1,248	
Pleasant Valley #9, Cem 31		2,287	2,287	
Cedar #10, Cem 32		27,883	27,842	41
Vilas Bethel #11, Cem 33		3,590	3,590	
Mt. Pleasant #12, Cem 34		1,638	1,638	
Coyville #13, Cem 35		2,914	2,914	
Varner Ross #14, Cem 36	34	3,002	3,029	7
Talleyrand #15, Cem 37		4,423	4,423	
Star #16, Cem 38		2,721	2,721	
Caley #17Jt, Cem 39		1,093	1,093	
Shelly #18, Cem 40		2,112	2,112	
Colfax Village Creek #19, Cem 41		2,580	2,580	
Subtotal Cemeteries	<u>40</u>	<u>78,539</u>	<u>78,521</u>	<u>58</u>
Watershed Districts:				
Elk River Jt47, Watershed		788	788	
Cedar Creek Jt56 Watershed		9,358	9,358	
Duck Creek Jt 59 Watershed		2,995	2,995	
Tri Creed Jt 100, Watershed		28,724	28,713	11
Turkey Creek Jt 103, Watershed		913	913	
Subtotal Watershed Districts		<u>42,778</u>	<u>42,767</u>	<u>11</u>
Regional Library:				
		94,146	94,129	17
		7,038	7,037	1
Subtotal Regional Library		<u>101,184</u>	<u>101,166</u>	<u>18</u>
Total Subdivisions	<u>39</u>	<u>5,438,893</u>	<u>5,437,809</u>	<u>1,123</u>
State Funds:				
	78	77,030	76,682	426
	39	38,515	38,341	213
		13,712	13,693	19
Total State Funds	<u>117</u>	<u>129,257</u>	<u>128,716</u>	<u>658</u>

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	32,792	1,965,595	1,924,110	74,277
Motor Vehicle Licenses	389	658,868	658,331	926
Driver License Fees	1	12,322	12,326	( 3)
Game Licenses	57	12,470	12,434	93
MVR Copy Fees	65	130	165	30
Heritage Trust	754	2,507	2,855	406
Unclaimed Money	8,540			8,540
Cash Bond Deposits	10,018	10		10,028
Sales Tax	17,618	454,809	447,893	24,534
State Election Fees		35	35	
IRP - Large Trucks	( 2)	3,395,409	3,392,963	2,444
State VIN Fees	96	928	932	92
Oil & Gas Depletion Fund	53,124	113,123		166,247
Treasurer's Holding Account	3,740	1,525	1,192	4,073
Total Other Agency Funds	<u>127,192</u>	<u>6,617,731</u>	<u>6,453,236</u>	<u>291,687</u>
Distributable Funds:				
Current Tax	5,782,562	10,132,213	9,740,068	6,174,707
Delinquent Tax	8,868	368,553	278,947	98,474
Motor Vehicle Tax	6,160	1,129,308	1,128,002	7,466
Recreational Vehicle Tax		17,251	17,251	
Mineral Production Tax		39,887	39,887	
Local Alcoholic Liquor		14,352	14,352	
In Lieu of Tax	12,061	12,290	13,002	11,349
Neighborhood Revitalization		5,434	5,434	
Total Distributable Funds	<u>5,809,651</u>	<u>11,719,288</u>	<u>11,236,943</u>	<u>6,291,996</u>
Total Agency Funds	<u>5,936,999</u>	<u>23,905,169</u>	<u>23,256,704</u>	<u>6,585,464</u>

County of Wilson, Kansas  
Reconciliation of 2013 Tax Roll  
For the Year Ended December 31, 2014

Schedule 4

<u>County Clerk's Abstract of Taxes Levied</u>	\$	10,366,855
Add: Supplemental Tax Roll		39,911
Deduct: Taxes Abated		<u>(167,163)</u>
Tax Roll as Adjusted		<u><u>10,239,603</u></u>
 <u>County Treasurer's Accounting:</u>		
Net Current Tax Collections	\$	9,686,179
Uncollected:		
Personal Property		42,378
Real Estate		<u>511,046</u>
Total Uncollected		<u>553,424</u>
Net Tax Roll		<u><u>10,239,603</u></u>

County of Wilson, Kansas  
Rhonda Willard, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 1 of 4)

Balance - January 1		\$	220
<u>Receipts:</u>			
Fish and Game Licenses	\$	12,450	
Clerk's Fees		904	
Other			
Total Receipts			13,354
<u>Disbursements:</u>			
To County Treasurer:			13,354
Balance - December 31			220



County of Wilson, Kansas  
Teresa Young, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 2 of 4)

Balance - January 1		\$	0
<u>Receipts:</u>			
Mortgage Registration Fees	\$	53,887	
Heritage Trust Fees		2,155	
Recording Fees and Maps		24,338	
Fax and Copy Fees		5,886	
Technology Fund Fees		<u>15,430</u>	
Total Receipts			101,696
<u>Disbursements:</u>			
To County Treasurer			<u>101,696</u>
Balance - December 31			<u><u>0</u></u>

County of Wilson, Kansas  
Janel Downey, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 3 of 4)

Balance - January 1	\$	208,022
<u>Receipts:</u>		
Clerk Fee State	137,471	
LETC	27,819	
IDS	447	
Criminal Probation Fee	6,637	
Driver License Reinstatement	4,476	
Indigent Defense Fee (BIDS)	1,426	
State General Fund	1,394	
Checking Interest	183	
Fines, Penalties and Forfeitures	173,236	
Marriage License Fee	3,717	
Bar Discipline Fee Fund	200	
KBI DNA Database Fee	3,052	
Clerk Fee County	3,021	
Prosecuting Attorney Training Fund	3,736	
Juvenile Supervision Fee	1,619	
Attorney Fee County	35,686	
Alcohol/Blood/Drug Testing	2,637	
Miscellaneous Fees	1,014	
Finger Print Fee	2,440	
FG Prosecution Fee	642	
Law Library Fee	16,163	
Attorney Fee State	9,163	
KBI Lab Fee	6,116	
Criminal /Juvenile/ Civil Bond	43,431	
Restitution	30,169	
Overage Refund	984	
Unapplied Receipts	44,497	
Judgments Payable	74,507	
Unclaimed Property	419	
Judicial Branch Surcharge	58,541	
Total Receipts		694,843
<u>Disbursements:</u>		
Clerk Fee State	137,471	
LETC	27,819	
IDS	447	
Criminal Probation Fee	6,637	
Driver License Reinstatement	4,476	
Indigent Defense Fee (BIDS)	1,426	
State General Fund	1,394	
Checking Interest	191	
Fines, Penalties and Forfeitures	173,236	
Marriage License Fee	3,717	
Bar Discipline Fee Fund	200	
KBI DNA Database Fee	3,052	
Clerk Fee County	3,021	
Prosecuting Attorney Training Fund	3,736	
Juvenile Supervision Fee	1,619	
Attorney Fee County	35,686	
Witness Fee		
Alcohol/Blood/Drug Testing	2,637	
Miscellaneous Fees	1,014	
Finger Print Fee	2,440	
FG Prosecution Fee	692	
Law Library Fee	16,163	
Attorney Fee State	9,163	
KBI Lab Fee	6,116	
Criminal /Juvenile/ Civil Bond	61,152	
Restitution	30,255	
Overage Refund	1,044	
Unapplied Receipts	44,462	
Judgments Payable	160,716	
Unclaimed Property	218	
Judicial Branch Surcharge	58,541	
Total Disbursements		798,741
Balance - December 31		104,124
Composition of Ending Balance:		
Demand Deposit, State Bank of Fredonia, Fredonia, Kansas		104,124

County of Wilson, Kansas  
Pete Figgins, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Sheriff Fees	\$	14,020	
Jail Keep and Work Release		12,160	
Commissary and Commissions			
VIN Fees		9,280	
Serveillance Services		25,669	
Miscellaneous Reimbursements		<u>11,789</u>	
Total Receipts			72,918
<u>Disbursements:</u>			
To County Treasurer:			<u>72,918</u>
Balance - December 31			<u><u>0</u></u>